

**Chambers of Senior Judge Michael Telesca**

272 U.S. Courthouse, 100 State Street, Rochester, NY 14614  
Tel: (585) 613-4060 Fax: (585) 613-4065

**Michael A. Telesca**

Senior Judge

Date of Birth: 1929  
Education: Rochester 1952 AB; SUNY (Buffalo) 1955 JD  
Began Service: 1982  
Appointed By: President Ronald Reagan  
Political Affiliation: Republican

**Affiliation:** Senior Judge (R), United States District Court for the Western District of New York

**Judicial:** Judge, Surrogate Court, Monroe County (1973-1982)

**Legal Practice:** Partner, Lamb, Webster, Walz & Telesca (1957-1973)

**Military Service:** United States Marine Corps (1955-1957)

**Current Memberships:** American Bar Association; American Inns of Court; American Judicature Society; Justinian Society of Jurists; Monroe County Bar Association; New York State Bar

**Staff**

Senior Law Clerk **Bryce Baird** ..... (585) 613-4067  
Education: SUNY (Buffalo) 1994 JD  
Law Clerk **Sara Rook** ..... (585) 613-4067  
Education: Syracuse 2005 JD  
Secretary **Joan M. Countryman** ..... (585) 613-4060

**Chambers of Senior Judge Earl H. Carroll**

Sandra Day O'Connor U.S. Courthouse, 401 West Washington Street, SPC 48 Suite 52, Phoenix, AZ 85003-2151  
Tel: (602) 322-7530

**Earl H. Carroll**

Senior Judge

Date of Birth: 1925  
Education: Arizona 1948 BS, 1951 LLB

**Affiliation:** Senior Judge, United States District Court for the District of Arizona

**Clerkships:** Law Clerk, Arizona Supreme Court (1951-1952)

**Government:** Special Counsel, City of Tombstone, Arizona (1962-1965)

**Judicial:** Chief Judge, Alien Terrorist Removal Court

**Legal Practice:** Evans, Hull, Kitchel & Jenckes (1952-1956); Evans, Kitchel & Jenckes (1956-1980)

**Military Service:** United States Navy (1943-1946)

**Current Memberships:** American Bar Association; American College of Trial Lawyers; State Bar of Arizona

**United States Tax Court**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 606-8754  
Internet: www.ustaxcourt.gov

**Number of Judgeships: 19**

The United States Tax Court hears disputes involving the Internal Revenue Service and deficiencies or overpayment of taxes. The United States Tax Court judges are appointed by the President and confirmed by the Senate to 15-year terms. A chief judge is elected biennially by fellow judges. Both recalled and special trial judges serve at the pleasure of the court. Public trials are conducted by a single judge or a special trial judge. These rulings can be appealed to the United States Courts of Appeals and the Supreme Court of the United States.

**Court Staff**

Clerk of Court **Robert Di Trollo** ..... (202) 606-8754

**United States Tax Court continued**

Librarian **Elsa B. Silverman** ..... (202) 606-8707  
Fax: (202) 219-3794  
Facilities Services Officer **Fred F. Timbol, Jr.** ..... (202) 606-8715

**Chambers of Chief Judge Joel Gerber**

400 Second Street, NW, Washington, DC 20217-0001  
Tel: (202) 606-8700

**Joel Gerber**

Chief Judge

Date of Birth: 1940  
Education: Roosevelt 1962 BS; DePaul 1965 JD; Boston U 1968 LLM  
Began Service: June 18, 1984  
Appointed By: President Ronald Reagan  
Term Expires: December 14, 2015

**Academic:** Lecturer, Vanderbilt University (1976-1980); Lecturer, University of Miami (1986-1990)

**Government:** Trial Attorney, Internal Revenue Service, United States Department of the Treasury (1965-1972); Staff Assistant to Regional Counsel and Senior Trial Attorney, Internal Revenue Service, United States Department of the Treasury (1972-1976); District Counsel, Internal Revenue Service, United States Department of the Treasury (1976-1980); Deputy Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1980-1984); Acting Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1983-1984)

**Current Memberships:** American Bar Association

**Chambers of Judge Carolyn P. Chiechi**

400 Second Street, NW, Washington, DC 20217-0002  
Tel: (202) 606-8855 Fax: (202) 606-8885

**Carolyn P. Chiechi**

Judge

Date of Birth: 1943  
Education: Georgetown 1965 BS, 1969 JD, 1971 LLM  
Began Service: October 1, 1992  
Appointed By: President George H.W. Bush  
Term Expires: September 30, 2007

**Government:** Attorney-Advisor, The Honorable Leo H. Irwin, United States Tax Court (1969-1971)

**Legal Practice:** Associate, Sutherland, Asbill & Brennan (1971-1976); Partner, Sutherland, Asbill & Brennan (1976-1992)

**Current Memberships:** American Bar Association; American Bar Foundation; American College of Tax Counsel; American Judicature Society; District of Columbia Bar; Federal Bar Association; Women's Bar Association of the District of Columbia

**Staff**

Attorney-Advisor **Scott L. Little** ..... (202) 606-8856  
Education: Florida 1999 BA;  
North Carolina 2004 JD; Florida 2005 LLM  
Attorney-Advisor **Crescent A. Moran** ..... (202) 606-8856  
Education: Maine 1998 BA;  
Western New England 2002 JD;  
Georgetown 2004 LLM  
Confidential Assistant **Nancy Darabpour** ..... (202) 606-8856  
Secretary **Angie Grow** ..... (202) 606-8856

**Chambers of Judge Mary Ann Cohen**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 606-8821

**Mary Ann Cohen**

Judge

Date of Birth: 1943  
Education: UCLA 1964 BS; USC 1967 JD  
Began Service: September 24, 1982  
Appointed By: President Ronald Reagan  
Term Expires: November 6, 2012

**Legal Practice:** Member, Abbott & Cohen (1967-1982)

**Current Memberships:** American Bar Association; State Bar of California

**Staff**

Secretary **Shirley Crawford** ..... (202) 606-8821

**Chambers of Judge Maurice B. Foley**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 606-8800  
E-mail: jfoley@ustaxcourt.gov

**Maurice B. Foley**

Judge

Date of Birth: March 28, 1960  
Education: Swarthmore 1982 BA; Boalt Hall 1985 JD; Georgetown 1988 LLM  
Began Service: 1995  
Appointed By: President William J. Clinton  
Term Expires: April 10, 2010

**Government:** Attorney, Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1985-1988); Tax Counsel, United States Senate (1988-1993); Deputy Tax Legislative Counsel, United States Department of the Treasury (1993-1995)

**Current Memberships:** State Bar of California

**Staff**

Attorney-Advisor **Sarah J. Humphrey** ..... (202) 606-8800  
Education: Sam Houston State 1996 BA;  
South Texas 2000 JD; Georgetown 2001 LLM  
Attorney-Advisor **Robert R. Martinelli** ..... (202) 606-8800  
Education: Texas Lutheran BA;  
Nova Southeastern 2004 JD;  
Georgetown 2005 LLM  
Confidential Assistant **Dorothy Graham** ..... (202) 606-8800  
Secretary **Nancy Ciccarello** ..... (202) 606-8800

**Chambers of Judge Joseph H. Gale**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 606-8807 Fax: (202) 606-8814

**Joseph H. Gale**

Judge

Date of Birth: 1953  
Education: Princeton 1976 AB; Virginia 1980 JD  
Began Service: February 6, 1996  
Appointed By: President William J. Clinton  
Term Expires: 2011

**Government:** Tax and Chief Counsel, U.S. Senator Daniel Patrick Patrick (D-NY), United States Senate (1985-1992); Chief Tax Counsel, Committee on Finance, United States Senate (1993-1994); Minority Chief Tax Counsel and Staff Director, Senate Finance Committee (1995-1996)

**Legal Practice:** Dewey Ballantine (1980-1983); Dickstein, Shapiro & Morin (1983-1985)

**Chambers of Judge Joseph H. Gale continued****Staff**

Attorney-Advisor **Douglas Holland** ..... (202) 606-8807  
Education: Michigan 2000 BA; Duke 2004 JD;  
Florida 2005 LLM  
Attorney-Advisor **Jacqueline K. Queener** ..... (202) 606-8807  
Education: Iowa 1982 BBA; Arizona 2004 JD;  
Florida 2005 LLM  
Confidential Assistant **Mary Sutherland** ..... (202) 606-8807  
E-mail: msutherland@ustaxcourt.gov

**Chambers of Judge Joseph Robert Goeke**

400 Second Street, NW, Room 410, Washington, DC 20217  
Tel: (202) 606-8781

**Joseph Robert Goeke**

Judge

Date of Birth: June 22, 1950  
Education: Xavier (OH) 1972 BS; Kentucky 1975 JD  
Began Service: April 22, 2003  
Appointed By: President George W. Bush  
Term Expires: April 2018

**Government:** Office of the Chief Counsel, Internal Revenue Service, United States Department of the Treasury (1980-1988)

**Legal Practice:** Partner, Mayer, Brown, Rowe & Maw (1988-2003)

**Staff**

Law Clerk **Kevin Gillan** ..... (202) 606-8781  
Education: Notre Dame; Duke JD  
Law Clerk **Golaleh Kazemi** ..... (202) 606-8781  
Education: Georgetown LLM; William & Mary JD  
Law Clerk **Brian Kittle** ..... (202) 606-8781  
Education: Buffalo JD

**Chambers of Judge Harry A. Haines**

400 Second Street, NW, Washington, DC 20217  
Tel: (202) 606-8879

**Harry A. Haines**

Judge

Date of Birth: May 30, 1939  
Education: St Olaf 1961 BA; Montana 1964 LLB; NYU 1966 LLM  
Began Service: April 22, 2003  
Appointed By: President George W. Bush  
Term Expires: April 2018

**Academic:** Adjunct Professor, School of Law, University of Montana (1965); Lecturer-in-Law, University of Montana (1967); Lecturer-in-Law, University of Montana (1970); Lecturer-in-Law, University of Montana (1974); Lecturer-in-Law, University of Montana (1981-1991); Teaching Fellow, New York University Law School (1966); Fellow, American College of Trust and Estate Counsel

**Legal Practice:** Partner, Worden Thane & Haines, PC (1966-2003)

**Current Memberships:** American Bar Association; State Bar of Montana